

NOTICES OF AGENCY GUIDANCE DOCUMENTS

The Administrative Procedure Act requires the identification and publication of a summary of agency guidance documents (A.R.S. § 41-1013(B)(14)).

NOTICE OF AGENCY GUIDANCE DOCUMENTS

DEPARTMENT OF REVENUE

1. Title of the agency guidance document and the guidance document number by which the document is referenced:
Arizona Unclaimed Property Procedure UNP 97-1.
2. Date of the publication of the guidance document and the effective date of the document if different from the publication or issuance date:
March 9, 1998.
3. Summary of the contents of the guidance document:
The guidance document sets forth criteria for assessment of penalties, interest, and examination costs for failure to timely pay or deliver unclaimed property to the Department.
4. A statement as to whether the guidance document is a new document or a revision:
This is a new document.
5. The name, address, and telephone number of the person to whom questions and comments about the guidance document may be directed?
Address: Tax Research & Analysis Section
Arizona Department of Revenue
1600 West Monroe
Phoenix, Arizona 85007

Telephone: (602) 542-4672
6. Information about where a person may obtain a copy of the guidance document and the costs for obtaining the document:
Anyone wishing to obtain a copy of this document should call (602) 255-2060 (1-800-843-7196 within Arizona only) or write to:

Address: Taxpayer Information and Assistance
Arizona Department of Revenue
P.O. Box 29086
Phoenix, Arizona 85038-9086

This information is also available on the electronic bulletin board system (BBS) at (602) 542-5557 and on the web site at <http://www.revenue.state.az.us>.

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DEPARTMENT OF REVENUE

1. Title of the agency guidance document and the guidance document number by which the document is referenced:
Model City Tax Code Program Cities' Procedure PCP 98-1.
2. Date of the publication of the guidance document and the effective date of the document if different from the publication or issuance date:
March 16, 1998.
3. Summary of the contents of the guidance document:
Procedure for obtaining a tax credit for city privilege taxes paid by construction contractors performing "off-site work" for speculative builders and owner-builders who construct developments or subdivisions, when the city or town does not allow a land deduction or allows a land deduction only at original cost.
4. A statement as to whether the guidance document is a new document or a revision:
This is a new document.

Arizona Administrative Register
Notices of Agency Guidance Documents

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